



**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No. 221

Imphal, Thursday, October 31, 2024

(Kartika 9, 1946)

**GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE DEPARTMENT**

**NOTIFICATION**

The 31<sup>st</sup> October, 2024

**No. FBUD-9/5/2024-e-FD:** In exercise of the powers conferred by section 4 of the Manipur Contingency Fund Act, 2024 (Manipur Act No. 11 of 2024), the Governor of Manipur is pleased to make the following rules namely: -

**The Manipur Contingency Fund Rules, 2024**

1. Short title, extent and commencement: (i) These rules may be called the Manipur Contingency Fund Rules, 2024.  
(ii) They shall come into effect from the date of their publication in the Official Gazette of Manipur.  
(iii) They shall extend to the whole of the State of Manipur.
2. Definition: In these rules, unless the context otherwise requires; "Fund" means the Contingency Fund of Manipur.
3. The Fund shall be held on behalf of the Governor by the Secretary to the Government of Manipur in the Finance Department to enable advances to be made by him out of this Fund for the purpose of meeting unforeseen expenditure in excess of the sanctioned grant or in respect of a new service not provided for in the budget, pending authorization of such expenditure by the Legislature.
4. All proposals for advances from the Fund shall be in Form "A" annexed to these rules in triplicate and shall be made to and dealt within the Finance Department.
5. The Governor may make advances applied for by general or special order and when any advance is sanctioned, the Finance Department shall return one copy of Form "A" to the proposing Department and send another copy to the Principal Accountant General with the necessary entries duly filled in.
6. No expenditure from the Fund shall be authorized or incurred until it has been sanctioned under Rule 5.

7. Advances sanctioned under Rule 5 shall not be drawn in a lump-sum, notwithstanding that the Finance Department may have sanctioned a lump-sum or the Principal Accountant General may have issued an authority for the entire sum so sanctioned, but shall be drawn only at the time, and to the extent, required for actual and immediate disbursement.
8. All bills and vouchers for the drawal of moneys from such advance shall contain the words "Contingency Fund" prominently written in red ink at the top of the bill or voucher, as the case may be, but nothing herein contained shall be deemed to dispense with the necessity of having to furnish the usual classification of the expenditure in the bill or voucher.
9. If, in case, after, the order sanctioning an advance from the Fund has been issued in accordance with Rule 7 and before action is taken in accordance with rule 10, it is found that the advance sanctioned will remain wholly or partly unutilized, and application shall be made to the sanctioning authority for canceling or modifying the sanction, as the case may be.
10. The Finance Department shall lay before the earliest possible Session of the Legislature, a statement showing the advances made for authorization of such expenditure.
11. All advances sanctioned from the Fund to meet expenditure in excess of the provision for any service included in an Appropriation (Vote on Account) Act shall be resumed to the Fund as soon as the Appropriation Act in respect of the expenditure on the service for the whole year, including the excess met from the advances from the Fund, has been passed.
12. An advance obtained from the Fund for meeting expenditure on a new service during the Vote on Account period for which adequate provision is made in the Appropriation Act for the year shall stand resumed to the Fund as soon as the Appropriation Act for the whole year has been passed.
13. In all such cases as are referred to in Rule 11 and 12, the Legislature shall be apprised of the advances taken from the Fund in the manner prescribed in Form "B" annexed to these rules.
14. As soon as such advances are authorized by the Legislature, the Accountant General shall transfer the expenditure booked against advances from the Fund to the service heads concerned, but subject always to the conditions that (i) the sum so transferred shall in the case exceed the sum authorized by the Legislature, and (ii) the sum so transferred, shall not exceed the actual expenditure.
15. An account of the transactions of the Fund shall be maintained by the Finance Department in Form "C" annexed to these rules.

NEILENTHANG TELIEN,  
Special Secretary (Finance),  
Government of Manipur.

**FORM - 'A'**

(see rule 5)

Proposal for advance from the Contingency Fund for the year

Major/ Minor, Sub& detailed head of account	Provision made in the current year's Budget	Expenditure up-to- date	Additional amount required during the financial year	Reason why the expenditure is to be treated at unforeseen and why the expenditure cannot be postponed till provision is made through the supplementary appropriation	Amount sanction by the Governor	Remarks
1	2	3	4	5	6	7
Total						

Memo No.....

Dated Imphal, the .....

Submitted in triplicate to the Secretary to the Government of Manipur, Finance Department for favour of necessary action.

By order, etc.,

Secretary to the Govt. of Manipur  
Department

An advance of .....(in words) is sanctioned for the Contingency Fund for expenditure during the year .....Under the head mentioned above.

By order, etc.,

Secretary to the Govt. of Manipur  
Finance Department

**FORM - 'B'**  
(see rule 13)

Statement showing advances drawn from the Contingency Fund of Manipur during the "Vote on Account" period for expenditure on a "New Service" for which necessary provision had been made in the Budget Estimates.

Particulars of Service 1	Name of Department 2	Amount of Advance from the Contingency Fund. 3	Number and name of the grant in which provision exists in the Budget Estimates with amount of provision 4	Brief reasons why the expenditure could not be deferred till the Demands for Grants are voted by the Legislature. 5

FORM - 'C'  
(see rule 15)

Expenditure committed ad sanctioned out of Contingency Fund for the year .....

Permanent Corpus .....

Deduct Advances not yet Recouped .....

Balance on .....

Serial No.		Date of transaction	Head of Account	No. and date of the application for advance	Sanctioning Memo No. and Date	Amount advanced	Balance after each transaction	Supplementary Appropriation Act providing the additional expenditure	Sanctioned Amounts/ Advances Resumed	Initial of Officer- in-charge	Remarks
1	2	3	4	5	6	7	8	9	10	11	